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BRIAN A. SULLIVAN, P.A.

November 8, 2006

The Honorable Gregory M. Sleet
U. S. District Court for the
District of Delaware
844 North King Street, Room 4209
Lock Box 18
Wilmington, DE 19801

HAND DELIVERED

**Re: Werner Holding Co. (DE) Inc./Appeal by the
Official Committee of Unsecured Creditors
Case No. 06-10578 (GMS)**

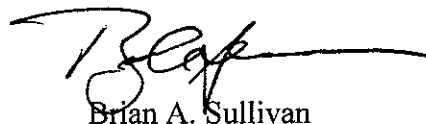
Dear Judge Sleet:

I am the Court-appointed Mediator in the above-referenced appeal from the Bankruptcy Court. Apparently, this case is an appeal that involves a legal issue for which the parties contend and agree that mediation is not appropriate. On a teleconference held by me on Thursday, October 26, 2006, both the Debtor and the Official Committee of Unsecured Creditors agreed on this point. Enclosed is a letter, dated November 1, 2006, by Counsel stating their opinion that mediation is not appropriate in this case and their request to bypass mediation.

Please let me know whatever I can do to assist the Court in further addressing this request.

As always, if Your Honor has any questions, please feel free to contact me. Thank you.

Respectfully,


Brian A. Sullivan

BAS/rg

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VIA TELECOPIER

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Re: Werner Holding Co. (DE), Inc./Appeal by the Official
Committee of Unsecured Creditors, Case No. 06-10578(KGC)

Dear Mr. Sullivan:

I write in follow-up to our telephone conversation last Thursday regarding the mediation of the appeal filed by the Official Committee of Unsecured Creditors of Werner Holding Co. (DE), Inc. (the "Committee") of the Bankruptcy Court's "Order Re: Motion For Order Authorizing Debtors To Honor Pre-Petition Incentive-Based Bonus Plan" [Docket No. 357] (the "Order"). As we discussed in the teleconference, all of the payments which were authorized to be made pursuant to the Order have in fact been made with the consent of the Committee. As a result, the Debtors believe that the appeal filed by the Committee is moot and should be dismissed. As the Committee pointed out during the teleconference, the Committee does not agree with the Debtor's position that the appeal is moot. Nonetheless, both the Debtors and the Committee are in agreement that, at most, the appeal at this point only involves a legal issue for which mediation is not appropriate. The Debtors and the Committee believe that proceeding with the mediation at this point in time would result in an unnecessary waste of time

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Brian Sullivan, Esquire

November 1, 2006

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and resources of the Debtors' estates. Therefore the parties are requesting that no mediation be conducted with respect to this appeal. Please let us know how we should proceed under these circumstances. If you have any questions, please do not hesitate to contact me.

Very truly yours,


Joel A. Waite

JAW:mjm

cc: Joseph Baio, Esquire (via telecopier)
Diane Vuocolo, Esquire (via telecopier)